

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16205200300000</div> <div>City of Iowa City</div> <div>410 E. Washington</div> <div>Iowa City, Iowa 52240</div>		
CITY OF IOWA CITY, IOWA		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	50,046,476		50,046,476	50,307,189
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	50,046,476		50,046,476	50,307,189
Delinquent property taxes	5,101		5,101	0
TIF revenues	434,671		434,671	453,937
Other city taxes	3,309,480	0	3,309,480	4,743,992
Licenses and permits	1,659,843	7,484	1,667,327	1,351,718
Use of money and property	851,068	1,167,017	2,018,085	-3,061,275
Intergovernmental	18,043,102	25,252,673	43,295,775	64,822,998
Charges for fees and service	4,292,109	38,222,635	42,514,744	45,331,210
Special assessments	0	0	0	0
Miscellaneous	2,937,977	522,270	3,460,247	5,175,152
Other financing sources	44,364,368	24,281,625	68,645,993	108,405,428
Total revenues and other sources	125,944,195	89,453,704	215,397,899	277,530,349
Expenditures and Other Financing Uses				
Public safety	21,555,265	0	21,555,265	22,400,143
Public works	6,349,112	0	6,349,112	7,561,426
Health and social services	264,333	0	264,333	265,175
Culture and recreation	12,664,856	0	12,664,856	13,495,500
Community and economic development	10,978,652	0	10,978,652	13,351,349
General government	7,039,143	0	7,039,143	7,757,622
Debt service	13,160,156	0	13,160,156	13,496,700
Capital projects	17,103,180	0	17,103,180	48,271,738
Total governmental activities expenditures	89,114,697	0	89,114,697	126,599,653
Business type activities	0	65,443,454	65,443,454	90,791,897
Total ALL expenditures	89,114,697	65,443,454	154,558,151	217,391,550
Other financing uses, including transfers out	21,826,431	21,189,648	43,016,079	75,453,865
Total ALL expenditures/And other financing uses	110,941,128	86,633,102	197,574,230	292,845,415
Excess revenues and other sources over (Under) Expenditures/And other financing uses	15,003,067	2,820,602	17,823,669	-15,315,066
Beginning fund balance July 1, 2013	66,349,452	86,133,696	152,483,148	152,483,148
Ending fund balance June 30, 2014	81,352,519	88,954,298	170,306,817	137,168,082
Note - These balances do not include \$ 27,433,753 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 156,020 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 64,420,000	Other long-term debt	\$ 211,000	
Revenue debt	\$ 56,845,000	Short-term debt	\$ 1,943,100	
TIF Revenue debt	\$ 2,655,000			
		General obligation debt limit	\$ 233,283,168	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/29/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Marian Karr		(319)	356-5041	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF IOWA CITY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	28,437,599	9,632,248		11,976,629	0	0	50,046,476			50,046,476	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	28,437,599	9,632,248		11,976,629	0	0	50,046,476		T01	50,046,476	4
5	Delinquent property taxes	2,626	1,350		1,125	0	0	5,101		T01	5,101	5
6	Total property tax	28,440,225	9,633,598		11,977,754	0	0	50,051,577			50,051,577	6
7	TIF revenues			434,671				434,671		T01	434,671	7
	Other city taxes											
8	Utility tax replacement excise taxes	446,407	146,909	0	187,143	0	0	780,459		T15	780,459	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	1,031,187	0	0	0	0	0	1,031,187	0	T15	1,031,187	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	37,327	12,275	0	15,653	0	0	65,255	0	T19	65,255	12
13	Hotel/motel tax	967,049	0	0	0	0	0	967,049	0	T19	967,049	13
14	Other local option taxes	465,530	0	0	0	0	0	465,530	0	T09	465,530	14
15	TOTAL OTHER CITY TAXES	2,947,500	159,184	0	202,796	0	0	3,309,480	0		3,309,480	15
16	Section B - LICENSES AND PERMITS	1,659,843	0	0	0	0	0	1,659,843	7,484	T29	1,667,327	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	201,307	25,647	0	64,998	43,231	259	335,442	473,976	U20	809,418	18
19	Rents and royalties	418,630	70,119	0	0	26,877	0	515,626	693,041	U40	1,208,667	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	619,937	95,766	0	64,998	70,108	259	851,068	1,167,017		2,018,085	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	120,228	1,504,075	0	0	509,105	0	2,133,408	17,497,521	B89	19,630,929	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	120,228	1,504,075	0	0	509,105	0	2,133,408	17,497,521		19,630,929	33
34												34
35												35
36												36
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		6,744,663					6,744,663		C46	6,744,663	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	465,020	1,117,482	0	0	4,828,766	0	6,411,268	7,717,349	C89	14,128,617	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	465,020	7,862,145	0	0	4,828,766	0	13,155,931	7,717,349		20,873,280	60
61												61
62	Local grants and reimbursements											62
63	County contributions	59,224	0	0	0	0	0	59,224	0		59,224	63
64	Library service	427,033	0	0	0	0	0	427,033	0	D89	427,033	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	1,370,309	281,548	0	0	158,484	0	1,810,341	0	D89	1,810,341	66
67	Local grants and reimbursements	238,299	0	0	0	0	0	238,299	37,803	D89	276,102	67
68	School district - Mercer	99,404	0	0	0	0	0	99,404	0		99,404	68
69	MPOJC	0	119,462	0	0	0	0	119,462	0		119,462	69
70	Total local grants and reimbursements	2,194,269	401,010	0	0	158,484	0	2,753,763	37,803		2,791,566	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	2,779,517	9,767,230	0	0	5,496,355	0	18,043,102	25,252,673		43,295,775	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	8,444,246	A91	8,444,246	73
74	Sewer	0	0	0	0	0	0	0	12,559,232	A8Ø	12,559,232	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0		A93	0	76
77	Parking	30,170	0	0	0	0	0	30,170	5,728,203	A6Ø	5,758,373	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	8,237,559	A81	8,237,559	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	1,386,939	A94	1,386,939	82
83	Cable TV	0	0	0	0	0	0	0	773,019	T15	773,019	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	1,093,437	A80	1,093,437	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	51,129	0	0	0	0	0	51,129	0	A89	51,129	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	4,003	0	0	0	0	0	4,003	0	A89	4,003	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	21,379	22,735	0	0	66,299	0	110,413	0	A44	110,413	94
95	Housing and urban renewal charges	380,269	0	0	0	0	0	380,269	0	A50	380,269	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	25,499	0	0	0	0	0	25,499	0	A03	25,499	98
99	Library charges	620	0	0	0	0	0	620	0	A89	620	99
100	Park, recreation, and cultural charges	771,259	0	0	0	0	0	771,259	0	A61	771,259	100
101	Animal control charges	12,110	0	0	0	0	0	12,110	0	A89	12,110	101
102	Other charges - <i>Specify</i>	2,906,637	0	0	0	0	0	2,906,637	0		2,906,637	102
103			0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	4,203,075	22,735	0	0	66,299	0	4,292,109	38,222,635		42,514,744	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	318,367	0	0	0	583,867	0	902,234	29,123	U99	931,357	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	32,833	0	0	0	0	0	32,833	30,507	U11	63,340	110
111	Fines	906,924	0	0	0	0	0	906,924	197,578	U30	1,104,502	111
112	Internal service charges	6,094	0	0	0	0	0	6,094	0	NR	6,094	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Misc Sales	0	0	0	0	0	0	0	0		0	114
115	Commissions & Concessions	27,094	0	0	0	0	0	27,094	54,536		81,630	115
116	Misc Revenues	461,049	353,910	0	176,381	62,348	0	1,053,688	210,526		1,264,214	116
117	Military Credits	9,110	0	0	0	0	0	9,110	0		9,110	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	1,761,471	353,910	0	176,381	646,215	0	2,937,977	522,270		3,460,247	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF IOWA CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	42,411,568	20,032,423	434,671	12,421,929	6,278,977	259	81,579,827	65,172,079		146,751,906	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	1,683,891	0	0	0	0	0	1,683,891	1,017,950	NR	2,701,841	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	1,000,000	0	0	2,660,000	16,454,973	0	20,114,973	0	NR	20,114,973	125
126	Proceeds of anticipatory warrants or other short-term debt	2,813,100	0	0	0	0	0	2,813,100	0	A89	2,813,100	126
127	<i>Regular transfers in and interfund loans</i>	10,829,268	753,691		6,303,637	1,612,469	0	19,499,065	23,244,825		42,743,890	127
128	<i>Internal TIF loans and transfers in</i>	41,542	0	113	211,684	0	0	253,339	18,850		272,189	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	16,367,801	753,691	113	9,175,321	18,067,442	0	44,364,368	24,281,625		68,645,993	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	58,779,369	20,786,114	434,784	21,597,250	24,346,419	259	125,944,195	89,453,704		215,397,899	132
133												133
134	Beginning fund balance July 1, 2013	44,616,374	4,722,822	2,129	5,820,297	11,072,741	115,089	66,349,452	86,133,696		152,483,148	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	103,395,743	25,508,936	436,913	27,417,547	35,419,160	115,348	192,293,647	175,587,400		367,881,047	136
137												137
138												138
139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	11,252,784	0	0	0	0	0	11,252,784		E62	11,252,784	2
3	Purchase of land and equipment	305,246	0	0	0	0	0	305,246		G62	305,246	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	7,322,158	0	0	0	0	0	7,322,158		E24	7,322,158	13
14	Purchase of land and equipment	79,627	0	0	0	0	0	79,627		G24	79,627	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	1,521,519	0	0	0	0	0	1,521,519		E66	1,521,519	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	677,539	0	0	0	0	0	677,539		E32	677,539	24
25	Purchase of land and equipment	13,403	0	0	0	0	0	13,403		G32	13,403	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	28,349	354,640	0	0	0	0	382,989		E89	382,989	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	21,200,625	354,640	0	0	0	0	21,555,265			21,555,265	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	2,763,055	0	0	0	0	2,763,055		E44	2,763,055	42
43	Purchase of land and equipment	0	37,355	0	0	0	0	37,355		G44	37,355	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	713,666	0	0	0	0	713,666		E44	713,666	49
50	Purchase of land and equipment	0	69,300	0	0	0	0	69,300		G44	69,300	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	713,124	0	0	0	0	713,124		E44	713,124	52
53	Purchase of land and equipment	0	26,433	0	0	0	0	26,433		G44	26,433	53
54	Highway engineering — Current operation	1,142,898	0	0	0	0	0	1,142,898		E44	1,142,898	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	376,969	0	0	0	0	376,969		E81	376,969	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	504,217	2,095	0	0	0	0	506,312		E89	506,312	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	1,647,115	4,701,997	0	0	0	0	6,349,112			6,349,112	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	264,333	0	0	0	0	0	264,333		E79	264,333	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	264,333	0	0	0	0	0	264,333			264,333	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	5,002,139	0	0	0	0	0	5,002,139		E52	5,002,139	122
123	Purchase of land and equipment	863,381	0	0	0	0	0	863,381		G52	863,381	123
124	Construction	12,000	0	0	0	0	0	12,000		F52	12,000	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	2,399,958	0	0	0	0	0	2,399,958		E61	2,399,958	127
128	Purchase of land and equipment	29,899	0	0	0	0	0	29,899		G61	29,899	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	3,134,157	0	0	0	0	0	3,134,157		E61	3,134,157	130
131	Purchase of land and equipment	12,015	0	0	0	0	0	12,015		G61	12,015	131
132	Construction	68,514	0	0	0	0	0	68,514		F61	68,514	132
133	Cemetery — Current operation	317,669	0	0	0	0	0	317,669		E03	317,669	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	825,124	0	0	0	0	0	825,124		E61	825,124	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	12,664,856	0	0	0	0	0	12,664,856			12,664,856	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	512,470	0	0	0	0	0	512,470		E89	512,470	141
142	Purchase of land and equipment	13,040	0	0	0	0	0	13,040		G89	13,040	142
143	Economic development — Current operation	940,694	0	0	0	0	0	940,694		E89	940,694	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	1,787,113	0	0	0	0	1,787,113		E50	1,787,113	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	807,513	0	0	0	0	0	807,513		E29	807,513	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	5,056,013	1,716,489	145,320	0	0	0	6,917,822		E89	6,917,822	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,329,730	3,503,602	145,320	0	0	0	10,978,652			10,978,652	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	947,127	0	0	0	0	0	947,127		E29	947,127	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	2,982,488	0	0	0	0	0	2,982,488		E23	2,982,488	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	676,520	0	0	0	0	0	676,520		E25	676,520	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	397,884	0	0	0	0	0	397,884		E31	397,884	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	890,260	0	0	0	0	0	890,260		E89	890,260	171
172	Other general government — Current operation	785,414	359,450	0	0	0	0	1,144,864		E89	1,144,864	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	6,679,693	359,450	0	0	0	0	7,039,143			7,039,143	176
177	Section G — DEBT SERVICE	0	0	0	13,160,156	0	0	13,160,156			13,160,156	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	13,160,156	0	0	13,160,156			13,160,156	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	17,103,180	0	17,103,180			17,103,180	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	17,103,180	0	17,103,180			17,103,180	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	17,103,180	0	17,103,180			17,103,180	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	49,786,352	8,919,689	145,320	13,160,156	17,103,180	0	89,114,697			89,114,697	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF IOWA CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								5,130,511	E91	5,130,511	198
199	Purchase of land and equipment								311,270	G91	311,270	199
200	Construction								471,333	F91	471,333	200
201	Sewer and sewage disposal — Current operation								5,195,504	E80	5,195,504	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								11,174,099	F80	11,174,099	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								2,904,591	E60	2,904,591	210
211	Purchase of land and equipment								135,190	G60	135,190	211
212	Construction								0	F60	0	212
213	Airport — Current operation								358,837	E01	358,837	213
214	Purchase of land and equipment								5,000,000	G01	5,000,000	214
215	Construction								778,183	F01	778,183	215
216	Landfill/Garbage — Current operation								7,151,028	E81	7,151,028	216
217	Purchase of land and equipment								31,568	G81	31,568	217
218	Construction								985,137	F81	985,137	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								6,577,329	E94	6,577,329	222
223	Purchase of land and equipment								595,776	G94	595,776	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								747,541	E03	747,541	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								7,515,535	E50	7,515,535	227
228	Purchase of land and equipment								99,146	G50	99,146	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								396,050	E80	396,050	230
231	Purchase of land and equipment								1,294,419	G80	1,294,419	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF IOWA CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								7,491,928		7,491,928	242
243	Enterprise Capital Projects								1,098,479		1,098,479	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								65,443,454		65,443,454	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	49,786,352	8,919,689	145,320	13,160,156	17,103,180	0	89,114,697	65,443,454		154,558,151	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	5,700,503	10,034,754		5,389,191	429,794	0	21,554,242	21,189,648		42,743,890	255
256	Internal TIF loans/repayments and transfers out	113	0	271,928	148	0	0	272,189	0		272,189	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	5,700,616	10,034,754	271,928	5,389,339	429,794	0	21,826,431	21,189,648		43,016,079	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	55,486,968	18,954,443	417,248	18,549,495	17,532,974	0	110,941,128	86,633,102		197,574,230	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	69,000	0	0	0	0	0	69,000			69,000	263
264	Restricted	27,483,572	6,564,036	19,773	9,200,781	17,886,186	0	61,154,348			61,154,348	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	1,743,543	0	0	0	0	0	1,743,543			1,743,543	266
267	Unassigned	18,612,660	-9,543	-108	-332,729	0	0	18,270,280			18,270,280	267
268	Total Governmental	47,908,775	6,554,493	19,665	8,868,052	17,886,186	0	81,237,171			81,237,171	268
269	Proprietary								88,954,298		88,954,298	269
270	Total ending fund balance June 30, 2014	47,908,775	6,554,493	19,665	8,868,052	17,886,186	115,348	81,352,519	88,954,298		170,306,817	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	103,395,743	25,508,936	436,913	27,417,547	35,419,160	115,348	192,293,647	175,587,400		367,881,047	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF IOWA CITY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 29,416
Highways.....	M44 0		
Transit subsidies.....	M94 1,251,875		
Libraries.....	M52 0		
Police protection.....	M62 182,390		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 60,909		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 40,631,088

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)		
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)					
1. Water utility	19U \$ 20,270,000	29U \$ 590,000	39U 2,225,000	49U \$ 890,000	49U \$ 0	49U 17,745,000	49U \$ 0	191 \$ 694,271				
2. Sewer utility	19U 35,205,000	29U 0	39U 3,250,000	49U 0	49U 0	49U 31,955,000	49U 0	189 1,418,681				
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0				
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	189 0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	189 0				
8. TIF revenue	19U 3,449,454	29U 4,155,000	39U 415,361	49U 4,534,093	49U 2,655,000	49U 0	49U 0	189 102,196				
9. Other-Specify Parking	19U 7,675,000	29U 0	39U 530,000	49U 0	49U 0	49U 7,145,000	49U 0	189 308,300				
10. Multi-Purpose	19U 56,565,546	29U 14,985,000	39U 12,554,639	49U 58,995,907	49U 0	49U 0	49U 0	189 1,801,128				
11. Housing	19U 211,000	29U 0	39U 0	49U 0	49U 0	49U 0	49U 211,000	189 2,108				
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0				
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0				
Total long-term debt	123,376,000	19,730,000	18,975,000	64,420,000	2,655,000	56,845,000	211,000	4,326,684				

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

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Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	4,665,663,352	x .05 = \$	233,283,168

Part VII		CASH AND INVESTMENT ASSETS AS OF										JUNE 30, 2014	
Type of asset	Amount - Omit cents											Total	
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds funds (d)				(e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61								
	\$	24,502,932	\$	25,926,168	0	146,886,399					197,315,499		
	REMARKS											V98	
The variance in Cash Balance and Fund Balance is due to reporting on a modified accrual basis. The majority of our revenues and expenses are reported on an accrual basis, but we do not record some liabilities and receivables.													
Beginning Fund Balances were adjusted due to a changing from a modified cash basis in the prior year to a modified accrual basis in the current year.													